

19-6-715 Recycling fee collection procedures.

- (1) A lubricating oil vendor shall pay the fee collected under Section 19-6-714 to the commission:
 - (a) monthly on or before the last day of the month immediately following the last day of the previous month if:
 - (i) the lubricating oil vendor is required to file a sales and use tax return with the commission monthly under Section 59-12-108; or
 - (ii) the lubricating oil vendor is not required to file a sales and use tax return under Title 59, Chapter 12, Sales and Use Tax Act; or
 - (b) quarterly on or before the last day of the month immediately following the last day of the previous quarter if the lubricating oil vendor is required to file a sales and use tax return with the commission quarterly under Section 59-12-108.
- (2) A lubricating oil vendor may retain a maximum of 2% of the recycling fee it collects under Section 19-6-714 for the costs of collecting the fee.
- (3) The payment of the fee to the commission shall be accompanied by a form provided by the commission.

Amended by Chapter 309, 2011 General Session